NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION **ESTIMATED COMMUNICATIONS SERVICES TAX**GENERAL INSTRUCTIONS

Who Must Pay Estimated Tax

Every reseller required to file a Communications Services Tax return must also make estimated tax payments if their monthly liability exceeds \$10,000.

4 Payment of Estimated Tax

Payments are to equal 90% of the reseller's actual tax collections for the same calendar month of the preceding year or, if no tax was collected in the preceding year, 90% of the reasonably estimated tax collections for the month.

2 Where to Mail Payments

Mail estimated tax payments to:

NH DRA Document Processing Division PO Box 2035 Concord NH 03302-2035

3 When to Make Payments

Estimated payments are due on or before the 15th day of the month during which tax collection liability is incurred. If the 15th is on a weekend or State holiday, the estimated payment is due on the next business day. Make sufficient photocopies of estimate form prior to filing with the NH DRA.

5 Underpayment Penalty

A penalty may be imposed by law (RSA 21-J:32) for an underpayment of estimated taxes if the payments are less than 90% of that period's tax liability. If estimate payments are not made on time, even if 90% of the tax is eventually paid, an underpayment penalty may be applied. If an estimated payment is missed, send the payment as soon as possible to reduce any penalty.

6 Specific Questions

SPECIFIC QUESTIONS not covered herein should be referred to:
Audit Division
PO Box 457
Concord, NH 03302-0457
Telephone (603) 271-2191
Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964

FORM
DP-135-ES
302

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

DP-135-ES	ESTIMATED COMMUNICATIONS SE	RVICES TAX
302	Tax Period End Date	
	Reseller/Company	FOR DRA USE ONLY Registration #
		Registration #
	Address	FEIN
FOR DRA USE ONLY		SSN
		Zip Code+4
		mated for the Tax Month
	MAIL DOCUMENT PROCESSING DIVISION 2. Amount of PO BOX 2035	f Credit
	CONCORD NH 03302-2035	f this Payment
	Make check payable to: STATE OF NEW HAMPSHIRE . Enclose, but do not staple or tape your payment with this estimate. Do not file a \$0 estimate.	DP-135-ES Rev 7/2009
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FORM	NEW HAMPSHIRE DEPARTMENT OF REVENU	F ADMINISTRATION
DP-135-ES	ESTIMATED COMMUNICATIONS SE	
302	Tax Period End Date	
		FOR DRA USE ONLY
	Reseller/Company	Registration #
	Address	FEIN
FOR DRA USE ONLY		SSN
	City	Zip Code+4
	NH DRA 1. Total Estim	ated for the Tax Month
	MAIL DOCUMENT PROCESSING DIVISION TO: PO BOX 2035	Credit
	CONCORD NH 03302-2035 2. Amount or the contract of the contrac	Ciedit
	3. Amount of Make check payable to: STATE OF NEW HAMPSHIRE .	this Payment
	Enclose, but do not staple or tape your payment with this estimate. Do not file a \$0 estimate.	DP-135-ES Rev 7/2009
	NEW HAMPSHIRE DEPARTMENT OF REVENU	E ADMINISTRATION
FORM DP-135-ES	ESTIMATED COMMUNICATIONS SE	RVICES TAX
302	Tax Period End Date	
002		FOR DRA USE ONLY
	Reseller/Company	Registration #
OR DRA USE ONLY		
	Address	FEIN
	City	Zip Code+4
	A Tatal Fair	
	MAIL DOCUMENT PROCESSING DIVISION	mated for the Tax Month
	TO: PO BOX 2035 CONCORD NH 03302-2035 2. Amount of	f Credit
	Make check payable to: STATE OF NEW 3. Amount of	f this Payment
	HAMPSHIRE. Enclose, but do not staple or tape your payment with this estimate. Do not file a \$0	